EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT		DATE FILED	DOCKETED DEBTOR
ASSOCIATION OF INTERNATIONAL AUTOMOBILE MANUFACTURERS INC 2111 WILSON BLVD STE 1150 ARLINGTON, VA 22201	16016	Secured: Priority: Administrative: Unsecured: Total:	\$17,500.00 \$17,500.00	08/09/2006	DELPHI CORPORATION (05-44481)
MARICOPA COUNTY TREASURERS OFFICE 4742 N 24TH ST STE 100 PHOENIX, AZ 85016	16303	Secured: Priority: Administrative: Unsecured: Total:	\$6,041.34 \$6,041.34	09/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MARICOPA COUNTY TREASURERS OFFICE HERBERT SCHENK PC 4742 N 24TH ST STE 100 PHOENIX, AZ 85016	16302	Secured: Priority: Administrative: Unsecured: Total:	\$6,041.34 \$6,041.34	09/12/2006	DELPHI CORPORATION (05-44481)
SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	15976	Secured: Priority: Administrative: Unsecured: Total:	\$991.00 \$991.00	08/09/2006	DELPHI CORPORATION (05-44481)

Total: 4 \$30,573.68